

ABSTRACT OF THE DISCLOSURE

A semiconductor device comprises a semiconductor region including silicon, and an insulating film including silicon, oxygen, nitrogen, and helium, the dielectric film provided on the semiconductor region, and the dielectric film having a concentration distribution with respect to a film thickness direction, the concentration distribution having a maximal value of concentration of the helium in a surface portion on the semiconductor region side and a maximal value of concentration of the nitrogen in a surface portion on a side opposite to the semiconductor region.